

Department of the Treasury — Internal Revenue Service

Form **1040** **U.S. Individual Income Tax Return 2010** (99) IRS Use Only — Do not write or staple in this space.

**Name, Address, and SSN**

For the year Jan 1 - Dec 31, 2010, or other tax year beginning 2010, ending 20

Your first name MI Last name  
**JUAN D. REYES**

If a joint return, spouse's first name MI Last name  
**CATHERINE REYES**

Home address (number and street). If you have a P.O. box, see instructions. Apartment no.  
**72 DARTMOUTH STREET**

City, town or post office. If you have a foreign address, see instructions. State ZIP code  
**FOREST HILLS, NY 11375**

OMB No. 1545-0074  
Your social security number  
**0937**

Spouse's social security number  
**3741**

Make sure the SSN(s) above and on line 6c are correct.

Checking a box below will not change your tax or refund.

**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? ☒ You ☒ Spouse

**Filing Status**

1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above & full name here.

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 19 qualifying for child tax or (see instrs)	No. of children on 6c who:
				<input type="checkbox"/>	• lived with you.
				<input type="checkbox"/>	• did not live with you due to divorce or separation (see instrs).
				<input type="checkbox"/>	Dependents on 6c not entered above.
				<input type="checkbox"/>	Add numbers on lines above.

If more than four dependents, see instructions and check here. ☐

d Total number of exemptions claimed 2

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a Taxable interest. Attach Schedule B if required. 8a 417.

b Tax-exempt interest. Do not include on line 8a. 8b

9a Ordinary dividends. Attach Schedule B if required. 9a

b Qualified dividends. 9b

10 Taxable refunds, credits, or offsets of state and local income taxes. 10 2,140.

11 Alimony received. 11

12 Business income or (loss). Attach Schedule C or C-EZ. 12

13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here. ☐ 13

14 Other gains or (losses). Attach Form 4797. 14

15a IRA distributions. 15a b Taxable amount. 15b 2,136.

16a Pensions and annuities. 16a b Taxable amount. 16b 35,000.

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 17

18 Farm income or (loss). Attach Schedule F. 18

19 Unemployment compensation. 19

20a Social security benefits. 20a 34,080. b Taxable amount. 20b 16,823.

21 Other income. 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. 22 56,516.

**Adjusted Gross Income**

23 Educator expenses. 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 24

25 Health savings account deduction. Attach Form 8889. 25

26 Moving expenses. Attach Form 3903. 26

27 One-half of self-employment tax. Attach Schedule SE. 27

28 Self-employed SEP, SIMPLE, and qualified plans. 28

29 Self-employed health insurance deduction. 29

30 Penalty on early withdrawal of savings. 30

31a Alimony paid b Recipient's SSN. 31a

32 IRA deduction. 32

33 Student loan interest deduction. 33

34 Tuition and fees. Attach Form 8917. 34

35 Domestic production activities deduction. Attach Form 8903. 35

36 Add lines 23 - 31a and 32 - 35. 36 0.

37 Subtract line 36 from line 22. This is your adjusted gross income. 37 56,516.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. FDIA0112L 12/22/10 Form 1040 (2010)

**Exhibit**  
0

Form 1040 (2010) JUAN D. AND CATHERINE REYES 0937 Page 2

**Tax and Credits**

38	Amount from line 37 (adjusted gross income)	38	56,516.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. Total boxes checked <input checked="" type="checkbox"/> 39a 2 if: <input checked="" type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind. <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	24,587.
41	Subtract line 40 from line 38	41	31,929.
42	Exemptions. Multiply \$3,650 by the number on line 6d	42	7,300.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	24,629.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	2,856.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0.
46	Add lines 44 and 45	46	2,856.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	2,856.
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	<input type="checkbox"/> Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H c <input type="checkbox"/> Form 5405, line 16	59	
60	Add lines 55-59. This is your total tax	60	2,856.

**Other Taxes****Payments**

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	214.
62	2010 estimated tax payments and amount applied from 2009 return	62	
63	Making work pay credit. Attach Schedule M	63	
64a	Earned income credit (EIC)	64a	
	b Nontaxable combat pay election <input type="checkbox"/> 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 61-63, 64a, & 65-71. These are your total pmts	72	214.

**Refund**Direct deposit?  
See instructions.

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	
	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2011 estimated tax	75	

**Amount You Owe**

76	Amount you owe. Subtract line 72 from line 60. For details on how to pay see instructions	76	2,698.
77	Estimated tax penalty (see instructions)	77	56.

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **SIDNEY YOSKOWITZ CPA** Phone no. **516-466-6650** Personal identification number (PIN) **18762**

**Sign Here**Joint return?  
See instructions.  
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
<b>SIDNEY YOSKOWITZ CPA</b>		<b>PHYSICIAN</b>	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		<b>HOUSEWIFE</b>	

**Paid Preparer's Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
<b>SIDNEY YOSKOWITZ CPA</b>				<b>P01418762</b>
Firm's name	Firm's EIN		Phone no.	
<b>SIDNEY YOSKOWITZ CPA, P.C.</b>	<b>4090</b>		<b>(516) 466-6650</b>	
Firm's address	<b>445 NORTHERN BLVD STE 36 GREAT NECK, NY 11021-4804</b>			

Form 1040 (2010)

**SCHEDULE A**  
(Form 1040)Department of the Treasury  
Internal Revenue Service (99)**Itemized Deductions**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. 07

▶ Attach to Form 1040.

▶ See instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security number

JUAN D. AND CATHERINE REYES

0937

<b>Medical and Dental Expenses</b>		<b>Caution.</b> Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1		2,316.	
2	Enter amount from Form 1040, line 38.	2		56,516.	
3	Multiply line 2 by 7.5% (.075)	3		4,239.	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			0.
<b>Taxes You Paid</b>		<b>State and local (check only one box):</b>			
a	<input type="checkbox"/> Income taxes, or	5		522.	
b	<input checked="" type="checkbox"/> General sales taxes	6		14,675.	
6	Real estate taxes (see instructions)	7			
7	New motor vehicle taxes from line 11 of the worksheet on page 2 (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	8			
8	Other taxes. List type and amount ▶	9			15,197.
9	Add lines 5 through 8				
<b>Interest You Paid</b>		10		8,640.	
10	Home mtg interest and points reported to you on Form 1098	11			
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶	12			
<b>Note.</b> Your mortgage interest deduction may be limited (see instrs).		13			
12	Points not reported to you on Form 1098. See instrs for spec rules	14			
13	Mortgage insurance premiums (see instructions)	15			8,640.
14	Investment interest. Attach Form 4952 if required. (See instrs.)				
15	Add lines 10 through 14				
<b>Gifts to Charity</b>		16		750.	
16	Gifts by cash or check. If you made any gift of \$250 or more, see instrs.	17			
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	18			
18	Carryover from prior year	19			750.
19	Add lines 16 through 18				
<b>Casualty and Theft Losses</b>		20			0.
20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)				
<b>Job Expenses and Certain Miscellaneous Deductions</b>		21			
21	Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	22			
22	Tax preparation fees	23			
23	Other expenses — investment, safe deposit box, etc. List type and amount ▶	24			
24	Add lines 21 through 23	25			
25	Enter amount from Form 1040, line 38.	26			
26	Multiply line 25 by 2% (.02)	27			0.
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				
<b>Other Miscellaneous Deductions</b>		28			0.
28	Other — from list in instructions. List type and amount ▶				
<b>Total Itemized Deductions</b>		29		24,587.	
29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	30			
30	If you elect to itemize deductions even though they are less than your standard deduction, check here				





**SCHEDULE C**  
(Form 1040)**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).**2010**  
Attachment  
Sequence No. 09

Name of proprietor

JUAN D. REYES

Social security number (SSN)

0937

A Principal business or profession, including product or service (see instructions)

PHYSICIAN-LEGAL CASES

B Enter code from instructions

621111

C Business name, if no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)G Did you 'materially participate' in the operation of this business during 2010? If 'No,' see instructions for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2010, check here

**Part I Income**1 Gross receipts or sales. **Caution.** See instructions and check the box if:

- This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or
- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses.

☐

1 142,398.

2 Returns and allowances

2

3 Subtract line 2 from line 1

3

142,398.

4 Cost of goods sold (from line 42 on page 2)

4

5 Gross profit. Subtract line 4 from line 3

5

142,398.

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

6

7 Gross income. Add lines 5 and 6

7

142,398.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	18 Office expense	18
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19
10 Commissions and fees	10	20 Rent or lease (see instructions):	
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a
12 Depletion	12	b Other business property	20b
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22
15 Insurance (other than health)	15	23 Taxes and licenses	23
16 Interest:		24 Travel, meals, and entertainment:	
a Mortgage (paid to banks, etc.)	16a	a Travel	24a
b Other	16b	b Deductible meals and entertainment (see instructions)	24b
17 Legal & professional services	17	25 Utilities	25
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28	26 Wages (less employment credits)	26
29 Tentative profit or (loss). Subtract line 28 from line 7	29	27 Other expenses (from line 48 on page 2)	27
30 Expenses for business use of your home. Attach Form 8829	30		142,398.
31 Net profit or (loss). Subtract line 30 from line 29.	31		0.

If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐ All investment is at risk.32b ☐ Some investment is not at risk.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule C (Form 1040) 2010

FD-20112L 12/27/10

IRS\_0000442